

## Audit and Accounts Committee Minutes - Action Log

This is the updated action log at 20<sup>th</sup> March 2024 and captures the actions arising from the most recent Audit and Accounts Committee meeting and updates Members on the progress on compliance in delivering the necessary actions.

Minutes of 24 <sup>th</sup> November 2022					
Minute no	Item title	Responsible officer(s)	Action	Comments	Action status
98.	Financial Reporting and External Audit Update	Michael Hudson	Regarding BDO's continued underperformance, agreed that the Chief Executive would formally engage with BDO's official complaints procedure, and also with the regulator, ICAEW, if no satisfactory response was received	Escalation and concerns process engaged at BDO, along with reporting to wider system leaders (CIPFA, PSAA and NAO). The remaining matters with BDO were concluded in February 2024 as set out in the Committee's papers for this meeting.	Complete
Minutes of 28 <sup>th</sup> September 2023					
140.	Financial Reporting and related matters	Tom Kelly/ Stephen Howarth	Officers confirmed there had been progress with VAT reconciliations, but there were other debtor balances relating to an isolated historic issue relating of IT system transfer. It was suggested that the Committee may be interested in looking at this situation in further detail in future, and officers agreed to include a section on this in a future report	Sufficient progress with this area has been made to enable an audit opinion on the 2021-22 financial statements in the near future.  We have ongoing attention to balance reconciliation is part of the continuous improvement of year-end procedures.	Complete

## Minutes of 1<sup>st</sup> December 2023

151.	Internal Audit Progress Report	Mairead Claydon	The results of the Section 106 audit could be circulated to the Committee when it became available	The Committee can now access all audit reports via the Microsoft Teams site, including the Section 106 report.	Complete
151.	Internal Audit Progress Report	Jyoti Atri/ Mairead Claydon	If target date on the associated actions (see above) looks likely to slip further, the Director of Public Health will be asked to submit a report to A&AC.	Director of Public Health has confirmed these actions are on track to meet the revised target date.	In progress
154.	Committee Agenda Plan	Michael Hudson /Clare Ellis	Assets & Procurement Committee report on Contract Risk assessment to be reported on to Audit & Accounts Committee in May or September 2024.	In progress.	In progress

## Minutes of 6<sup>th</sup> February 2024

158	Financial reporting and related matters	Tom Kelly	The Member asked for officers to advise the Committee when the appeal period ( <i>for the BDO audit completion</i> ) had concluded, and whether any appeal had been made	Committee advised on 29/02/24 that no comments or appeal had been received following BDO's determination on 29/01/24 following the objections they received as external auditor in 2017 and 2018.	Complete
158	Financial reporting and related matters	Michael Hudson	Officers to circulate to Committee the draft response to national consultations, including the position of the Association of Local Authorities.	Draft responses circulated to Committee prior to submission on 07/03/24.	Complete

159	Internal Audit Report	Tom Kelly	Provide Committee with further information regarding VAT.	Additional information sent to Committee members regarding VAT partial exemption on 20 March 2024	Complete
159	Internal Audit Report	Martin Purbrick	Share results of the Schools Audit with the CYP Committee.		
159	Internal Audit Report	Mairead Claydon	Include target dates in between the original and current target dates in future reports.	Included in Annex B in the March papers.	Complete
159	Internal Audit Report	Stephen Moir/ Mairead Claydon	Provide a “deep dive” on some essential and high risk actions in future, potentially linking to the Annual Governance Statement.	To be arranged.	
159	Internal Audit Report	Stephen Moir	Follow up with HR issue of potential disciplinary actions, where appropriate, for individuals who resign.		
159	Internal Audit Report	Stephen Moir/ Mairead Claydon	Include the application of the Disciplinary Policy in next year’s Internal Audit Plan.	Included in the Internal Audit Plan	Complete